Date Filed: October 19, 2026

Witness: Edward A. Davis, Kimberly R. Parsons, Leanne M. Landry and Jeffrey D. Turano
Request from: New England Connectivity and Telecommunications Association

Question:

For each year nonbillable make ready costs were deferred, and for each FERC expense account and subaccount initially charged with costs included in the nonbillable make-ready regulatory asset:

a. Identify the gross amount charged, the amount credited to the expense account when the cost was deferred, and the net amount remaining, if any, in the FERC Form 1 expense balance. Identify the regulatory-asset account debited and provide the supporting journal entries.
b. Identify any amount of those costs included in an input to the pole attachment rate calculation after deferral. Reconcile the 2025 nonbillable make-ready charges and deferral credits in Account 593, and its subaccounts to the $163,740,608 Account 593 input in Exhibit CLP-RATES-2.14.

Response:

a. Please refer to NECTA-120, Attachment 1, for the gross amount charged, the amount credited to expense when deferred, and the net amount remaining. The expense deferral is recorded to amortization FERC account 407000. Therefore, the gross amounts remain in their respective O&M FERC accounts. The regulatory asset account debited is FERC account 186MRC. Please refer to NECTA-120, Attachment 2, for the supporting journal entries as noted in the table below.

Entity	FERC Account	Month Number	Journal ID	Amount
11	186MRC	202206	452954	$25,922
11	186MRC	202207	455838	($21,137)
11	186MRC	202305	487104	$1,109,194
11	186MRC	202305	488193	$582,059
11	186MRC	202306	491734	$485,508
11	186MRC	202307	494829	$572,589
11	186MRC	202308	497582	($36,701)
11	186MRC	202309	501074	$595,951
11	186MRC	202310	504470	$917
11	186MRC	202311	507737	$223,926
11	186MRC	202312	511324	$2,275,976
11	186MRC	202403	520451	$46,288
11	186MRC	202404	523785	$641,915
11	186MRC	202405	527560	$971,722
11	186MRC	202406	530904	$344,989
11	186MRC	202407	534224	$278,399
11	186MRC	202408	537630	$215,438
11	186MRC	202409	540675	$611,944
11	186MRC	202410	544438	$520,422
11	186MRC	202411	547604	($660,980)
11	186MRC	202412	551442	$652,437
11	186MRC	202502	557376	$380,824
11	186MRC	202503	560842	$1,098,738
11	186MRC	202504	564286	$944,656
11	186MRC	202505	567461	$407,804
11	186MRC	202506	570704	$615,282
11	186MRC	202507	573823	$1,104,707
11	186MRC	202508	577260	$783,761
11	186MRC	202509	580820	$182,860
11	186MRC	202510	584222	$411,278
11	186MRC	202511	587157	($227,627)
11	186MRC	202512	590759	$345,207
				$15,484,268

b. Please refer to NECTA-112, Attachment 1, for non-billable third-party make-ready costs from 2018 through 2025 by FERC Account. The amount related to non-billable third-party pole make ready found in Account 593 in 2025 was $4,551,307. This amount is 2.8% of

the total Account 593 that was used in the calculation of the 2027 third-party pole attachment rental rates shown in Exhibit CLP-RATES-2.14.